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ABSTRACT

The summary data and statistical schedules contained in this document have been compiled from the individual submissions of each of the provincially assisted universities. The submissions show details of the university operating revenue and the operating expenses by function and object of expense. The data reflect budget forecasts prepared prior to the commencement of the 1975-76 fiscal year, and consequently contain only preliminary allocations. Tables cover operating expenses by: (1) object of expense and function area; (2) source; (3) object of expense and university; (4) functional area and university; (5) source of revenue and type of fund. (Author/KE)

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Report to the Council of Ontario Universities

PRELIMINARY OPERATING BUDGET FORECASTS FOR PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDING APRIL 30, 1976

Council of Ontario Universities
Conseil des Universités de l'Ontario
130 St. George Street
Suite 8039
Toronto, Ontario M5S 2T4

January, 1976

76-2

COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

130 ST. GEORGE STREET, SUITE 8039
TORONTO, ONTARIO M5S 2T4
(416) 920-6865

January 8, 1976.

The Honourable Harry C. Parrott,
Minister of Colleges and Universities,
6th Floor, Mowat Block,
Queen's Park,
Toronto, Ontario

Dear Mr. Minister:

I am pleased to enclose, on behalf of the Council of Ontario Universities, a report showing the preliminary operating budget forecasts for the provincially assisted universities of Ontario for the fiscal year ending April 30, 1976.

Under normal circumstances this report would have been published last summer or at the latest by early fall. We regret the delay in publication. Carleton University was unable to supply budget information because of union contract negotiations and the Committee of Finance Officers - Universities of Ontario did not wish to publish a document without the Carleton estimates.

The Council hopes that this information will prove useful to you.

Sincerely,

John B. Macdonald
Executive Director

JBM:tk
encl.

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REPORT OF

THE COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO

TO THE COUNCIL OF ONTARIO UNIVERSITIES

PRELIMINARY OPERATING BUDGET FORECASTS FOR PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDING APRIL 30, 1976

The summary data and statistical schedules contained in this report have been compiled from the individual submissions of each of the provincially assisted universities. The submissions show details of the university operating revenue and the operating expenses by function and object of expense.

The guidelines and definitions used to produce reasonable uniformity are identical to those used for the submission of "actual" results of the 1974-75 fiscal year, modified only to condense the number of objects of expense reported upon.

Attention is directed to the General Caveat included in this Report and in particular to the statement that the data reflect preliminary allocations only.

It should be noted that the University of Toronto figures include the Scarborough and Erindale campuses in this report.

The Committee is continuing its study of the questions relating to budget forecast reporting and welcomes comments and suggestions.

Chairman - Committee on Financial Reporting - Committee of Finance Officers - University of Ontario

Chairman - Committee of Finance Officers - Universities of Ontario

GENERAL CAVEAT

The data contained in this report reflect budget forecasts prepared prior to the commencement of the 1975-76 fiscal year. The report must therefore be considered as containing preliminary allocations only which are subject to change as the fiscal year progresses.

The provincial formula grants reported in Table 2 are based upon actual student enrolment in 1974-75, while the income from tuition and fees income in this table reflect the estimated number of students that will be in attendance at the universities during 1975-76.

In addition to the foregoing there remain differences among the universities in academic programmes, organization, physical environment, management philosophy and budgetary and accounting procedures which render certain of the summary data of revenue and expenses subject to interpretation or clarification.

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

TABLE 1

UNIVERSITY: TOTAL ALL UNIVERSITIES

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	239045	23941	262986	0	0	0	0	0	0	262986
(II) OTHER INSTRUCTION AND RESEARCH	29987	1026	31013	0	0	0	0	0	0	31013
(III) OTHER SALARIES AND WAGES	58888	9072	67960	29154	1305:	12291	30694	46335	3684	203170
TOTAL SALARIES AND WAGES	327920	34039	361959	29154	13052	12291	30694	46335	3684	497169
2. FRINGE BENEFITS	31205	4369	35574	2766	1319	1082	3195	4875	347	49158
TOTAL SALARIES AND BENEFITS	359125	38408	397533	31920	14371	13373	33889	51210	4031	546327
3. BOOKS AND PERIODICALS	0	0	0	13009	0	0	0	0	0	13009
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	24564	6973	31537
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3771	0	0	0	3771
6. OTHER EXPENSES	33248	4090	37338	3437	15396	4257	7241	17557	13454	98660
7. INTERNAL COST ALLOCATIONS	28	-105	-77	3	-630	-33	-406	-6220	485	-6878
TOTAL	392401	42393	434794	48369	29137	21368	40704	87111	24943	686426

COMPUTING COSTS: ACADEMIC 19642
NON-ACADEMIC 9495
TOTAL 29137

TABLE 2

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TOTAL ALL UNIVERSITIES

TYPE OF FUND: / SOURCE OF REVENUE	OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	502816
(B) PRIN. & INTEREST REPAYMENTS	C
(C) OTHER	34160
TOTAL PROVINCIAL GRANTS	536976
(II) FEDERAL	206
(III) OTHER	262
2. FEES (A) TUITION	102842
(B) OTHER	5718
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	1729
5. OTHER	23325
TOTAL REVENUE	671058
TOTAL EXPENSES (FORWARDED FROM E1)	686426
EXCESS OF REVENUE OVER EXPENSES	-15368

PER UAR-1 (relates to 1976-77 financing and cannot be equated to formula grants on this table)

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	129336.0	199417.0
	- PART-TIME FTE	28887.2	34381.2
GRADUATE	- FULL-TIME FTE	13525.0	51411.8
	- PART-TIME FTE	2558.6	9061.3
TOTAL		174310.8	294271.3

PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY UNIVERSITY
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30,1976

SCHEDULE 1A
OPERATING EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROCK	CARL.	GUELPH (EXCL. OMAF)	GUELPH (INCL. OMAF)	LAKE.	LAUR.	ALG.	NIP.	HEARST	MCMAS.	OTT.	QUEENS	TOR.	TRENT	WAT.	WEST.	WLU	WIND.	YORK	TOTAL
1. SALARIES AND WAGES																				
(I) ACADEMIC RANKS	35.5	31.3	34.4	31.9	35.6	45.8	46.8	49.8	42.9	36.3	40.5	41.7	35.5	42.1	38.4	41.0	44.0	42.4	41.1	38.3
(II) OTHER INSTRUCTION AND RESEARCH	7.6	5.0	3.8	3.7	5.8	1.6	1.1	0.0	1.6	8.4	2.9	5.8	5.3	0.3	4.8	3.2	0.0	3.3	3.6	4.5
(III) OTHER SALARIES AND WAGES	25.3	28.1	37.0	38.5	29.9	25.2	22.4	16.8	15.8	27.7	28.6	28.1	29.1	26.6	33.0	28.5	25.0	29.3	29.5	29.6
TOTAL SALARIES AND WAGES	68.4	71.4	75.2	74.0	70.5	72.6	70.3	66.6	60.4	72.5	72.0	75.6	69.9	71.0	76.3	72.7	69.0	74.9	74.1	72.4
2. FRINGE BENEFITS	6.8	7.1	7.9	7.7	6.1	6.7	5.5	7.1	8.0	8.4	7.9	6.7	6.6	7.8	6.6	8.4	6.2	7.7	6.5	7.2
TOTAL SALARIES AND BENEFITS	75.2	78.5	83.1	81.7	76.6	79.3	75.7	73.7	68.4	80.8	79.8	82.3	76.5	78.1	82.8	81.0	75.2	82.6	80.6	79.6
3. BOOKS AND PERIODICALS	2.5	2.4	1.8	1.3	2.1	2.7	6.5	2.3	2.7	2.4	1.6	1.2	1.3	3.5	2.1	2.0	3.8	2.4	2.0	1.9
4. UTILITIES AND TAXES	6.0	5.0	6.2	6.0	6.6	4.0	2.0	3.5	0.0	6.0	4.4	4.3	3.7	3.2	4.0	3.7	2.6	5.7	6.1	4.6
5. SCHOLARSHIPS, BURSARIES, ETC.	0.0	0.0	0.0	0.0	0.0	0.0	1.2	2.1	0.0	0.4	0.5	0.0	0.8	1.3	0.6	0.7	1.5	1.0	0.8	0.5
6. OTHER EXPENSES	16.2	14.2	12.0	13.3	15.5	14.1	13.7	18.5	29.0	12.8	15.2	11.6	17.6	13.9	10.5	13.7	16.9	11.0	13.2	14.4
7. INTERNAL COST ALLOCATIONS	0.0	0.0	-2.9	-2.3	-0.8	0.0	0.0	0.0	0.0	-2.5	-1.6	-0.5	0.0	0.0	0.0	-1.1	0.0	-2.7	-2.8	-1.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.

2. Due to rounding, percentages may not necessarily total 100.0.

PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY UNIVERSITY
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976

SCHEDULE 18
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA: / UNIVERSITY	INSTRUCTION AND RESEARCH			LIBRARY	ACADEMIC COMPUTING	ACAD. SUB-TOTAL	NON-ACADEMIC COMPUTING	STUDENT SERVICES	PHYSICAL ADMIN.	PHYSICAL PLANT	OTHER	TOTAL
	ALL EXCLUDING MEDICINE	MEDICINE	SUB-TOTAL									
BROCK	64.4	0.0	64.4	6.8	1.6	72.8	1.6	1.9	7.1	13.3	3.3	100.0
CARLETON	63.2	0.0	63.2	7.9	2.2	73.3	1.8	3.5	6.2	12.4	2.8	100.0
GUELPH EXCL. OMAF	58.7	0.0	58.7	6.5	3.4	68.7	1.8	3.9	5.8	17.0	2.8	100.0
GUELPH INCL. OMAF	61.3	0.0	61.3	5.0	2.7	69.1	1.4	3.0	6.5	17.8	2.2	100.0
LAKEHEAD	61.8	0.0	61.8	6.7	1.9	70.4	1.9	2.8	7.4	15.4	2.0	100.0
LAURENTIAN	66.6	0.0	66.6	7.2	1.5	75.3	1.5	2.8	7.3	10.6	2.6	100.0
ALGOMA (LAURENTIAN)	54.5	0.0	54.5	15.7	1.5	71.7	0.0	5.2	13.7	9.3	0.0	100.0
NIPISSING (LAURENTIAN)	60.6	0.0	60.6	4.5	0.0	65.1	0.0	3.2	22.8	8.9	0.0	100.0
HEARST (LAURENTIAN)	62.0	0.0	62.0	7.2	0.0	69.2	0.0	0.0	16.0	12.5	2.3	100.0
MCMASTER	53.1	10.4	63.5	7.4	1.6	72.6	1.8	2.7	6.4	14.0	2.5	100.0
OTTAWA	56.0	8.6	64.6	6.8	1.4	72.8	1.8	3.6	5.7	13.6	2.6	100.0
QUEEN'S	56.9	10.0	66.9	6.7	2.3	75.9	1.4	3.3	4.8	11.6	3.0	100.0
TORONTO	49.3	12.2	61.5	7.0	4.3	72.9	1.1	2.0	5.6	11.9	6.6	100.0
TRENT	59.4	0.0	59.4	8.7	0.8	68.9	0.6	5.5	8.5	12.1	4.5	100.0
WATERLOO	61.2	0.0	61.2	6.5	5.0	72.7	1.1	4.7	6.3	12.7	2.5	100.0
WESTERN	57.4	10.3	67.7	7.5	2.9	78.0	1.8	2.9	5.0	9.4	2.9	100.0
WILFRID LAURIER	59.6	0.0	59.6	8.9	1.8	70.3	0.8	5.6	8.3	11.5	3.4	100.0
WINDSOR	61.7	0.0	61.7	8.1	1.8	71.6	0.9	3.1	5.7	16.5	2.2	100.0
YORK	64.8	0.0	64.8	7.3	2.0	74.2	1.2	4.4	5.2	11.4	3.2	100.0
TOTAL ALL UNIVERSITIES	57.2	6.2*	63.3	7.0	2.8	73.2	1.4	3.1	5.9	12.7	3.6	100.0

*This figure reflects the percentage of total operating funds expended on Instruction and Research in Medicine. The average of the five institutions with medical schools is 10.8%.

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.

2. Due to rounding, percentages may not necessarily total 100.0.

PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30,1976

SCHEDULE 2
OPERATING REVENUE ANALYSIS

SOURCE OF REVENUE	BROCK	CARL.	GUELPH (EXCL. OMAF)	GUELPH (INCL. OMAF)	LAKE.	LAUR.	ALG.	NIP.	NEARST	MCMAS.	OTT.	QUEENS	TOR.	TRENT	WAT.	WEST.	WLU	WIND.	YORK	TOTAL
1. GOVERNMENT GRANTS																				
(I) PROVINCIAL:																				
(A) FORMULA	71.5	73.4	79.9	61.8	62.6	58.7	64.7	47.7	51.4	80.8	74.4	79.7	78.0	57.2	78.9	78.8	74.7	76.8	73.5	74.9
(B) PRIN. & INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) OTHER	7.5	5.0	1.1	22.8	18.8	19.8	7.8	26.9	23.6	1.0	6.3	2.3	1.1	21.1	1.1	1.2	1.1	3.5	3.5	5.1
TOTAL PROVINCIAL GRANTS	79.0	78.4	81.0	84.7	81.6	78.4	72.5	74.6	75.0	81.9	80.7	82.0	79.1	78.3	80.0	80.1	75.8	80.4	77.0	80.0
(II) FEDERAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
(III) OTHER	0.0	0.0	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0
2. FEES (A) TUITION	17.6	17.4	14.4	11.1	15.2	17.5	26.7	20.6	21.8	14.6	15.2	14.1	12.8	17.3	16.7	16.0	23.1	18.5	19.7	15.3
(B) OTHER	2.3	2.4	0.9	0.7	0.8	1.2	0.0	0.0	1.0	0.8	1.4	0.7	0.6	1.0	0.1	1.4	0.8	0.9	0.0	0.9
3. LONG TERM DEBT (A) PROVINCIAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(B) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.4	0.0	1.0	0.4	3.1	0.0	0.1	0.0	0.3	0.0	0.3
5. OTHER	1.1	1.7	3.5	3.3	2.1	2.8	0.8	3.8	2.2	3.3	2.4	2.2	7.2	0.3	3.2	2.0	0.3	0.0	3.4	3.5
TOTAL REVENUE	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.

2. Due to rounding, percentages may not necessarily total 100.0.

ED122704

U.S. DEPARTMENT OF HEALTH,
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION

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UNIVERSITIES OF ONTARIO

BUDGET FORECAST REPORTING

1975-76

GENERAL

The reporting format of the budget forecast for 1975-76 is confined to the revenue and expenses of the Operating fund. The criteria for the placement of a particular revenue or expense within the Operating fund is the same as that used within the financial records and/or financial statement of the university and should conform to the placement used in reporting upon the 'Actual' revenue and expenses for 1973-74.

Supplementary reporting is not required for the budget forecast and, therefore, the additional forms have not been provided. If you wish to comment on a "material" extraordinary or non-recurring item, this may be done on an attached schedule showing the necessary details, identifying the object of expense and the functional area.

GUIDELINES

The Guidelines and Definitions issued for the 1974-75 'Actual' reporting are to be applied in compiling the 1975-76 budget forecast report. You will note that certain objects of expense have been combined and a cross-reference table is set out on the attached sheet for clarification.

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Actual 1974-75 Object of Expense	Budget Forecast 1975-76 Object of Expense
1. Salaries and Wages	1. Salaries and Wages
(i) Academic ranks	(i) Academic ranks
(ii) Other instruction and research	(ii) Other instruction and research
(iii) Other salaries and wages	(iii) Other salaries and wages
2. Fringe benefits	2. Fringe benefits
3. Books and periodicals	3. Books and periodicals
4. Furniture and equipment	6. Other expenses
(a) Purchase	
(b) Rental	
5. Operational supplies and expenses	
6. Cost of goods sold	
9. Renovations and alterations	
10. External contracted services	
12. Principal and interest repayments	
13. Land and site services	
14. Buildings	
15. Miscellaneous	
7. Utilities	4. Utilities and taxes
8. Taxes	
11. Scholarships, bursaries, etc.	5. Scholarships, bursaries, etc.
16. Internal cost allocation	7. Internal cost allocation

..../3

Budget forecast objects of expense were selected as follows:

1.	Salaries and Wages	
2.	Fringe benefits	- represent major costs of a relatively fixed nature
3.	Books and periodicals	
4.	Utilities and taxes	
5.	Scholarships, bursaries, etc.	- significant area of expenses
6.	Other expenses	- budgets for the objects included are of a more fluid nature and various units of university organization have discretionary powers over the allocation and re-allocation of the expense within the total budget framework.
7.	Internal cost allocation	- retained to allow for display of chargeouts or transfers, to arrive at net operating fund cost.

"UNALLOCATED" OR "RESERVE FOR SHORTFALL"

Included in the budget forecast may be amounts designated as Reserves for enrolment shortfall and/or contingencies or amounts which, at the date of reporting, have not been specifically allocated. The following treatment is recommended for such values -

(1) Include the amount in the expense reporting (using method (2) or (3) below) - do NOT apply as a reduction of revenue.

..../4

(2) Include in object of expense #6 "Other expenses" with a distribution into the "appropriate" functional column. Any distribution to a function may, of course, be completely arbitrary at the date of reporting, however it may be that the unallocated amounts are situated within a functional area, if so this should be reflected in the distribution. Amounts not distributed to specific functional areas should be included in the "Other" column.

OR (3) Distribute such amounts over the objects of expense to reflect the approximate future allocation, if and when the values are released for allocation.

FINANCIAL REPORTING OF THE TOTAL REVENUE AND EXPENSES

OF THE UNIVERSITIES OF ONTARIO

FOR THE

COUNCIL OF ONTARIO UNIVERSITIES AND THE MINISTRY OF COLLEGES AND UNIVERSITIES

FOR THE FISCAL YEAR ENDING APRIL 30. 1975

GENERAL

The reporting format includes the display of the revenue and expenses of all "funds" of the universities as well as the detail by "functional areas" within the operating expenses. The normal criteria for placement of a particular revenue or expense within a "fund" on the report form is the same as that used within the financial records and/or the financial statement of the university. For example, investment income or Canada Council grants for library books may be shown in 'trust' funds in one university or in capital funds in another university. On the reporting form follow the same identification. However, where a definition specifically requires the placing of items, these should be shown under the appropriate heading regardless of the practice at the university, for example Health Services and Athletics are to be shown under "Student Services" even though they may be carried as Ancillary Enterprises by the university.

It is important to note that the "operating expenses" and "total expenses" of the university should include within the objects ALL expenses, even though the expenses may have been charged to reserves or appropriations on the financial records or financial statements of the university. Transfers should not be made from reserves or appropriations to revenue, as this would result in the reporting of the same revenue upon more than one occasion and, similarly, transfers to

..../2

reserves and appropriations should NOT be shown as expenses. For further references see the paragraph on "Reconciliation" on page 21.

Separate provision has not been made for showing cost recoveries from external sources because to require this method of reporting could lead to distortion of both revenue and expense under certain circumstances. It is recommended that the items should be handled using one of two methods, viz. -

(1) Show expenses at gross and take "recovery" into revenue.

(2) Show expenses at 'net' i.e. recovery would not show on the reporting form at all.

Examples of the above would be -

(1) Computer service sales to outside organizations.

(2) Sale of central services (e.g., power, heat, etc.) to external institutions.

The criteria for using either (1) or (2) above would be the true and/or comparable reflection of the results, e.g., the costs of the computer centre are primarily for educational purposes and the recovery as revenue is an assist to the university financing. Conversely the sale of power, heat, etc., may depict an overbuilt/overcost situation which if included at gross would distort the ratio of the expense in the operational area.

Pages A4, A5 and A6 of the reporting forms have been provided to display the "material" items contained within three specific objects of expense. In addition to the foregoing details, you are asked to comment on all "material" extraordinary or non-recurring items included in the functional and/or fund

areas. This reporting can be done on ar attached supplementary schedule showing the necessary details, identifying the object of expense, the functional or fund area and reconciling the total to the amount shown on the report. As has been stated previously, one of the objects of this reporting is to achieve a true measure of comparability and only by full identification can the extraordinary or non-recurring items be given their true consideration.

Separate reporting forms are used for the submission of 1975-76 budget information and the submission is required to cover "operating" revenue and expenses only. The Guidelines and Definitions attached hereto will also apply to the budget submissions, however reference should be made to the notes accompanying the budget forms for clarification in the combining of certain objects of expense for the budget reporting.

GUIDELINES AND DEFINITIONS

A. OPERATING EXPENSES - FUNCTIONAL AREAS (Page A1 of the financial reporting forms)

1. Instruction and Research - all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and Research.

   Note: Costs attributable to the Faculty of Medicine are to be shown in the designated column at the net cost to the university, i.e., recoveries from the Ontario Hospital Commission will be deducted before expenses are entered on the report and will not show as a lump sum offset or as revenue. The expenses of all other areas of Instruction and Research including Health Sciences other than the Faculty of Medicine will be shown in the designated column and a sub-total of Instruction and Research entered in the third column of the report.

2. Library - the institution's main library, branch, faculty or departmental libraries, all purchases of books and periodicals from Operating Expenses should be shown under this functional heading.

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3. Computing - costs of all campus computing and electronic data processing installations charged to operating expenses, including the Computing Centre and installations in faculties, schools, departments and other functional areas. If an institution employs a chargeout system of computing costs to users, the expenses should be drawn together and reported under this column. Having drawn together under this function the total costs of computing and EDP installations, an allocation is required of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". The allocation should be reported in the space provided at the bottom of the Financial Reporting form for Operating Expenses. Note: The total of the operating function must be distributed as indicated in order that the breakdown may be included in the summary reporting.

There may be allocations to other Funds of part of the total computer costs and the Object of Expenses "Internal Cost Allocation" should be used for the purpose of recording these transfers. This will apply, for example, to charges made to Sponsored Research funds and by making the transfers the function will show the net charge to operating which is then to be allocated.

At the present time the study of computer chargeout systems and cost allocations is still proceeding and further definitions relating to the allocation of computing costs will be forthcoming for future reporting.

4. Student Services - costs of services provided to students by the university in addition to direct teaching, research and administrative services and will include Health Services, Counselling, Athletics, Dean of Men or Women, Placement Services, Student Housing Services, Grants to Student Organizations, Student Programme Costs, e.g., Cultural, Music, Drama, Student Centre costs, Coordination. These services may be provided out of general university revenue or wholly or in part by a specific charge included in the incidental fee structure.

   Do not include Student Activity Fees collected and turned over to Student Councils or Federations where the university is acting in an agency capacity. If any of the foregoing items are carried as Ancillary Enterprises on the statements of the university, the revenue and expenses should be transferred to this functional area for purposes of this report.

5. Administration - costs of the Offices of the President and Vice-Presidents, the Registrar, Research Administration, Board of Governors and Secretariat, Finance and Accounting, Personnel and Purchasing, Institutional Research, Senate Office, etc.

6. Physical Plant - costs of physical facilities, including planning and physical operations, university engineers, maintenance, security and protective services, and all utilities charged to operating expenses. (Please note definition for Utilities on Page 9). If a chargeout system

is employed, the expenses should be drawn together and reported under this function, particularly as this relates to renovations and alterations (please see definition of Renovations and Alterations object of expense on Page 10).

7. Other - all other expenses including the Development Office, Alumni Office, Public Relations, Legal, Audit, Convocations and Ceremonies, Insurance, etc.

Please Note - The revenue and expenses for non-credit programmes are to be shown under "Other" Funds and not in the Operating Expenses totals.

B. OBJECT OF EXPENSES - (Pages A1 and A2 of the financial reporting forms).

1. Salaries and Wages

(i) Academic Ranks - Salaries paid to academic staff from Lecturers to Deans inclusive in faculties, academic departments, summer schools, credit extension courses and other academic functions. Include here all salaries paid to full-time or part-time staff with academic rank, including all payments for leave of absence or sabbatical.

(ii) Other Instruction and Research - include all payments to instructors, tutors, markers, demonstrators, teaching assistants, student research assistants, invigilators, clinical assistants, post-doctoral fellows and other non-ranked (below the rank of lecturer) staff engaged in

instruction and research.

Note: Salaries paid from Sponsored Research funds are to be shown under that Fund column and in the sub-object of expense, i.e., 1(i) or 1(ii), according to the rank and/or classification of the recipient.

(iii) Other Salaries and Wages - include all salaries, wages and payments to non-instructional staff (support staff) including technicians, research assistants other than registered students, clerical and secretarial, administrative, physical plant personnel, etc.

Note: All salaries for functions other than instruction and research are to be included in this object even though an individual may hold the equivalent of an academic rank, for example, certain professional librarians or Computing Centre personnel.

2. Fringe Benefits - the institution's contributions with respect to salaries included in items 1 and 2 for pensions, group life insurance, salary continuance insurance and other costs of a benefit programme along with costs of Workmen's Compensation, free tuition and Unemployment Insurance but excluding memberships or other perquisites of employment.

3. Books and Periodicals - all purchases of books, periodicals, microfilms, microfische and other reference materials, including costs of bookbinding, with respect to the institution's main library, branch and faculty or

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departmental libraries and departments. In the reporting of Operating Expenses the acquisition of books and periodicals should all show under the functional area of library.

4. Furniture and Equipment - under the appropriate sub-heading of "Purchase" or "Rental", include here all expenses for furniture and equipment, including laboratory equipment, administrative equipment and furnishings, copying and duplicating equipment, computing equipment, maintenance equipment and all items which are normally classified as a fixed asset or the cost of which will benefit the area for more than one fiscal year even if the cost is not capitalized in the records of the university.

5. Operational Supplies and Expenses - include in this object all expenses for supplies which will normally be consumed within the fiscal year, including postage, reproducing, publications, long distance telephone charges, repair materials, maintenance supplies, etc.

6. Cost of Goods Sold - to be used in circumstances of revenue producing activities where inventory method of accounting is normally used, e.g., Bookstore, Food Services, etc. This object is to include the laid down cost of goods purchased for resale only and the remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, the total cost of the contract should be included in the object "External

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Contracted Services". Your attention is drawn to Page 10 Item 10 particularly as this relates to the contracting of services under ancillary enterprises.

7. Utilities - expenses for fuel, electricity, water, gas, telephone equipment and rental costs. Note that under Operating Expenses the cost of utilities is to be included in total under the functional area Physical Plant.

8. Taxes - include here all property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds. Do not include taxes paid in relation to space rental but include with other costs of space rental under Miscellaneous.
Note: Compensatory grants paid by the Province in lieu of municipal taxes are to be shown in "Other" functional area of Operating Expenses. Payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds are to be shown in the functional column "Physical Plant".

9. Renovations and Alterations - include expenses for renovations and alterations to existing university space but exclude expenses of maintenance, repair or refurbishing. This object is intended to include all expenses of renovations and alterations whether internally performed or externally contracted.

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If externally contracted include in this object and do NOT include under "External Contracted Services" object. If internally performed, the total costs including labour and material should be brought together in this object.

Note: Repairs and refurbishing are not to be included in this object. The costs of labour, materials or external contracted services for repairs and refurbishing are to be shown in their own objects.

10. External Contracted Services - include here all expenses for services contracted to external agencies and distributed in the functional and/or fund areas. Examples would be cleaning contracts and security services under physical plant, computing services under computing, food services under ancillary enterprises, etc. It should be noted that where food services are contracted, the contract amount should be shown under this object and not under cost of goods sold or other objects even though the contractor may provide a breakdown. Do NOT include contracts for renovations and alterations which should be shown under the object "Renovations and Alterations".

Please use Page A4 of financial reporting forms to show details of the services contracted, adding to the amount shown in each column of the report.

11. Scholarships, Bursaries, etc. - include here only payments to students. Do not include administrative costs which should be shown within their own object under the Student Services function.

12. Principal and Interest Repayments - include here all principal and interest repayments on university debts. For purposes of this reporting, the OUCAC repayments, both principal and interest, will appear under the Capital Fund column - as will the revenue. Where repayments are made as debt retirement for Ancillary Enterprise assets, show the repayment under the Ancillary Enterprise fund, i.e. do not make an interfund allocation to capital even though in the university financial statement the repayment may be made through the capital account.

13. Land and Site Services - include here acquisition costs and land improvements including landscaping, sewers, roads, etc. Also include fees and planning costs relative to the direct expenses.

14. Buildings - include here all expenses which are normally considered part of the construction cost, separating out furniture and equipment and site services from the total contract for inclusion in their specific objects of expenses, where applicable. Include all fees and planning costs relative to the expenses apportioned to this object.

15. Miscellaneous - include here expenses not included in any other object, examples of which would be recruitment, travel, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance,

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legal fees, audit fees, consultants' fees, cost of renting space and land including property taxes paid thereon, etc. Do not include under this object expenses which can be properly identified as belonging to another object, particularly those which fall within the category of operational supplies and expense. Please use Page A5 of the financial reporting forms to show details by description and amount of the items included in this object.

16. Internal Cost Allocation - this object is intended only for internal transfers of costs between funds. Wherever possible or feasible direct allocation of expenses should be reported in the Funds and this object should not be used for bookkeeping expediency.

Within the Total Operating Expenses all objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds" as they affect the functional areas. On page A1 of the reporting forms, i.e., Operating Expenses, the object will cross-add to a total "net" transfer in or out of the operating fund. On page A2 of the reporting forms, i.e., Expenses, the object must cross-add to Nil.

It is the intention that Objects of Expenses, other than internal cost allocations, will add across the form and the total column will indicate

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the true cost or expense of the university. The internal cost allocation object should therefore not be used for the distribution of identifiable objects and only used where the specific "transfer" is not identifiable, for example, the transfer of a percentage charge to Ancillary Enterprises from Administration.

Please use page A6 of the financial reporting forms to show the description and gross amounts of internal cost allocations, adding to the "net" in each column of the report.

C. FUNDS - (Page A2 of the financial reporting forms)

1. Operating - the amounts shown for each object of expense in the operating fund expense column will be transferred from the "total" column on the operating expense report. For the purposes of this report, the operating fund column will include all revenue and expenses which the university considers as "operating".

2. Ancillary Enterprises - are traditionally services provided supplementary to the primary function of Instruction and Research and, although they may be an integral part of university total operations, they should be reported separately in order that their inclusion will not distort the comparability of financial reporting upon Instruction and Research and its directly supportive costs. The separation also follows generally accepted practices of university accounting.

Include here all revenue and expenses from "sales producing" non-teaching areas, including Bookstore, Food Services, Residences, parking, University Press - publishing, property rentals, university facility rentals, theatres, etc. Although a "fee" may be charged for residences, parking etc., these are considered of a "sales producing" or voluntary type revenue and are therefore not to be confused with Student Services. (See definition of Student Services on Page 5 of the Guidelines.)

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To reflect properly the operations of Ancillary Enterprises the financial reporting of the Enterprises should include all material direct and indirect expenses, including a reasonable apportionment of university administrative and managment charges.

Provisions for depreciation, amortization or replacement of assets are considered as transfers to reserves or appropriations and should not be shown as expenses in the year. The reported costs for Ancillary Enterprises should include only the actual expenses for the year and will include expenses which may have been charged to reserves or appropriations in the financial records of the institutions (see also reference to treatment of reserves and appropriations on Page 1 of the Guideline).

Expenses of replacement and/or additional furniture and equipment and capital debt repayment borne directly from Ancillary Enterprise revenue are to be shown under this Fund column in their respective objects. The costs of buildings, furniture and equipment, etc., provided to Ancillary Enterprises from Capital Fund revenues, including revenues relating to mortgages and debentures, are to be shown under the Capital Fund column.

3. Sponsored Research Fund - the standard definition as used in the CAUBO reports applies to the revenue and expenses shown in this fund column. Overhead charges by the university will show either in the specific object or, if applied on a percentage or in a calculated fashion, will show in

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the object "Internal Cost Allocations". As for normal financial statement reporting, the revenue will be reported only to the extent that expenses are incurred and there will therefore not be an excess of revenue over expense for this fund.

4. Other Funds - include in this fund all non-credit revenues and expenses along with any other items that will not classify under the remaining headings. Use the definition of non-credit as for reporting under the Federal-Provincial Fiscal Arrangements Act.

5. Trust and Endowment Funds - the income and expenses will apply to the "income" from trust and endowments only and capital receipts and investments will not be shown on this report. The revenue and expenses of this fund may in fact be shown on this report as a "source and application" of trust and endowment income.

6. Capital - include all revenue and expenses normally carried in the capital funds in the financial records and financial statements of the university, except where amounts are transferred from other funds for purposes of offsetting capital expenses, e.g., where Ancillary Enterprise debt retirement is carried in the capital funds and capital income reflects the transfer from Ancillary Enterprises, for purposes of this report, the revenue and expense should be excluded from capital and shown as an expense only under the Ancillary Enterprise fund.

See also reference to Capital expenses for Ancillary Enterprises in Item 2, Page 14.

7. Total - a cross total of all revenue items is required along with a cross addition of the total revenue of the university. Total expenses from "current" funds are to be carried forward to page A3 from page A2 and the "excess of revenue over expenses" is to be completed for the Operating, Ancillary Enterprises, Sponsored Research, Other and Sub-total columns. The total expenses for Capital and Trust and Endowment have not been brought forward because the comparison with revenue is not meaningful except as it reflects a source of application of funds and does not relate to the financial statements other than upon the balance sheet.

D. TOTAL REVENUE - (Refer to page A3 of the financial reporting forms)

1. Government Grants - to include all grants from government and government agency sources.

(i) Provincial - home province only.

(a) Formula - include basic grant only. Do not include extra-formula grants such as emerging grants, bilingual grants or municipal tax grants, etc.

(b) Principal and Interest Repayment - refers to repayment on OUCAC debentures or other grants received from the province directly for debt retirement. For purpose of this reporting, both interest and principal are to be shown under the Capital Fund column, as are the expenses.

(c) Other - all other provincial grants including emerging, bilingual, municipal tax, temporary accommodation, O.D.A.F., etc.

(ii) Federal - all grants from the Government of Canada or its agencies, including C.I.D.A., Commonwealth Scholarships, Department of Industry, etc.

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(iii) Other - all other government or government agency grants, e.g. municipal, county, foreign, etc.

2. Fees

(a) Tuition - for credit and non-credit tuition fees only, do not include incidental fees.

(b) Other - all other fees assessed to students, including Health Services and Athletics (to be shown in the "Operating" column) and residences, including both room and board, etc. (to be shown in the "Ancillary Enterprises" column), but excluding fees collected and turned over to student-controlled and administered areas such as Student Council or Federation. Fees assessed to students will include charges for deferred or instalment payment, late registrations, lockers, etc.

3. Long-Term Debt

(a) Provincial - include amounts received from OUCAC for which debentures are issued.

(b) Other - e.g. C.M.H.C., etc.

4. Gifts, Donations and Non-Government Grants - include amounts received from companies, foundations, charitable institutions, associations, etc.

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5. Other - include all other revenue such as receipts from sales in Ancillary Enterprises, income from investments, parking fees and fines, use of university facilities, rentals from property purchased from endowed funds, sale of computer services, etc.

   Note: The number of full-time equivalent, full-time and part-time undergraduate students and the number of full-time equivalent, full-time and part-time graduate students, along with the number of eligible BIUs for each category, as reported to the Ministry of Colleges and Universities on form UAR1, should be inserted in the space provided at the bottom of the revenue reporting form.

E. RECONCILIATION

The sub-total for excess of revenue over expenses, including the Operating Ancillary Enterprise and Other Funds, should be reconciled to the Revenue and Expense statement of the university on a separate report to be attached to the printed forms. It will be necessary in the reconciliation to show appropriations and reserves which have not been shown on the face of the reports, in such a manner that these may easily be cross-referenced to the financial statements of the university. Where a separate statement of surplus or deficit is carried by the university, details of that statement should also be shown under the reconciliation of this report, particularly as this may apply to the adjustment for appropriations and/or reserves through the surplus and/or deficit account.

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4251	0	4251	0	0	0	0	0	0	4251
(II) OTHER INSTRUCTION AND RESEARCH	915	0	915	0	0	0	0	0	0	915
(III) OTHER SALARIES AND WAGES	924	0	924	428	188	149	593	703	37	3022
TOTAL SALARIES AND WAGES	6090	0	6090	428	188	149	593	703	37	8188
2. FRINGE BENEFITS	589	0	589	42	20	15	65	78	4	813
TOTAL SALARIES AND BENEFITS	6679	0	6679	470	208	164	658	781	41	9001
3. BOOKS AND PERIODICALS	0	0	0	302	0	0	0	0	0	302
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	470	250	720
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	1026	0	1026	39	177	60	193	344	102	1941
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	7705	0	7705	811	385	224	851	1595	393	11964

COMPUTING COSTS: ACADEMIC 193
NON-ACADEMIC 192
TOTAL 385

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	8527
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	901
TOTAL PROVINCIAL GRANTS	9428
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	2100
(B) OTHER	276
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	130
TOTAL REVENUE	11934
TOTAL EXPENSES (FORWARDED FROM E1)	11964
EXCESS OF REVENUE OVER EXPENSES	-30

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	2450.0	3518.0
	- PART-TIME FTE	1200.0	1620.0
GRADUATE	- FULL-TIME FTE	67.0	251.0
	- PART-TIME FTE	0.0	0.0
TOTAL		3717.0	5389.0

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	14390	0	14390	0	0	0	0	0	0	14390
(II) OTHER INSTRUCTION AND RESEARCH	1865	0	1865	0	0	0	0	0	0	1865
(III) OTHER SALARIES AND WAGES	3607	0	3607	1713	770	733	1837	1737	189	10586
TOTAL SALARIES AND WAGES	19862	0	19862	1713	770	733	1837	1737	189	26841
2. FRINGE BENEFITS	1889	0	1889	190	86	72	190	217	21	2665
TOTAL SALARIES AND BENEFITS	21751	0	21751	1903	856	805	2027	1954	210	29506
3. BOOKS AND PERIODICALS	0	0	0	899	0	0	0	0	0	899
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	1455	426	1881
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	2037	0	2037	174	624	497	300	1273	419	5324
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	23788	0	23788	2976	1480	1302	2327	4682	1055	37610

COMPUTING COSTS: ACADEMIC 814
NON-ACADEMIC 666
TOTAL 1480

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	27577
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	1876
TOTAL PROVINCIAL GRANTS	29453
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	6543
(B) OTHER	911
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	4
5. OTHER	637
TOTAL REVENUE	37548
TOTAL EXPENSES (FORWARDED FROM B1)	37610
EXCESS OF REVENUE OVER EXPENSES	-62

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	7841.0	10504.5
	- PART-TIME FTE	2429.5	2877.0
GRADUATE	- FULL-TIME FTE	837.0	2748.6
	- PART-TIME FTE	200.4	626.9
TOTAL		11307.9	16757.0

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. CMAF

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	15100	0	15100	0	0	0	0	0	0	15100
(II) OTHER INSTRUCTION AND RESEARCH	1651	0	1651	0	0	0	0	0	0	1651
(III) OTHER SALARIES AND WAGES	5054	0	5054	1629	1275	1271	1888	4831	325	16273
TOTAL SALARIES AND WAGES	21805	0	21805	1629	1275	1271	1888	4831	325	33024
2. FRINGE BENEFITS	2270	0	2270	178	139	116	209	538	34	3484
TOTAL SALARIES AND BENEFITS	24075	0	24075	1807	1414	1387	2097	5369	359	36508
3. BOOKS AND PERIODICALS	0	0	0	716	0	0	0	0	0	716
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	2235	469	2704
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	1730	0	1730	322	904	333	557	1022	416	5284
7. INTERNAL COST ALLOCATIONS	0	0	0	0	-27	0	-88	-1167	0	-1282
TOTAL	25805	0	25805	2845	2291	1720	2566	7459	1244	43930

COMPUTING COSTS: ACADEMIC 1511
NON-ACADEMIC 780
TOTAL 2291

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. OMAF

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	34207
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	469
TOTAL PROVINCIAL GRANTS	34676
(II) FEDERAL	0
(III) OTHER	65
2. FEES (A) TUITION	6152
(B) OTHER	382
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	58
5. OTHER	1489
TOTAL REVENUE	42822
TOTAL EXPENSES (FORWARDED FROM B1)	43930
EXCESS OF REVENUE OVER EXPENSES	-1108

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	9797.5	17181.3
	- PART-TIME FTE	307.5	434.2
GRADUATE	- FULL-TIME FTE	630.0	2449.5
	- PART-TIME FTE	34.2	135.5
TOTAL		10769.2	20200.5

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH INCL. OMAF

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	18014	0	18014	0	0	0	0	0	0	18014
(II) OTHER INSTRUCTION AND RESEARCH	2077	0	2077	0	0	0	0	0	0	2077
(III) OTHER SALARIES AND WAGES	8253	0	8253	1629	1275	1271	2664	6289	325	21706
TOTAL SALARIES AND WAGES	28344	0	28344	1629	1275	1271	2664	6289	325	41797
2. FRINGE BENEFITS	2867	0	2867	178	139	116	294	701	34	4329
TOTAL SALARIES AND BENEFITS	31211	0	31211	1807	1414	1387	2958	6990	359	46126
3. BOOKS AND PERIODICALS	0	0	0	716	0	0	0	0	0	716
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	2910	469	3379
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	3419	0	3419	322	904	333	786	1331	416	7511
7. INTERNAL COST ALLOCATIONS	0	0	0	0	-27	0	-88	-1167	0	-1282
TOTAL	34630	0	34630	2845	2291	1720	3656	10064	1244	56450

COMPUTING COSTS: ACADEMIC 1511
NON-ACADEMIC 780
TOTAL 2291

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH INCL. OMAF

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	34207
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	12644
TOTAL PROVINCIAL GRANTS	46851
(II) FEDERAL	0
(III) OTHER	65
2. FEES (A) TUITION	6152
(B) OTHER	382
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	58
5. OTHER	1834
TOTAL REVENUE	66342
TOTAL EXPENSES (FORWARDED FROM B1)	66450
EXCESS OF REVENUE OVER EXPENSES	-1108

PER UAR-1

		NUMBER ELIGIBLE	BIU'S
UNDERGRADUATE	- FULL-TIME FTE	9797.5	17181.3
	- PART-TIME FTE	307.5	434.2
GRADUATE	- FULL-TIME FTE	630.0	2449.5
	- PART-TIME FTE	34.2	135.6
TOTAL		10769.2	20200.6

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4883	0	4883	0	0	0	0	0	0	4883
(II) OTHER INSTRUCTION AND RESEARCH	801	0	801	0	0	0	0	0	0	801
(III) OTHER SALARIES AND WAGES	1017	0	1017	513	329	232	827	1028	34	3980
TOTAL SALARIES AND WAGES	6701	0	6701	513	329	232	827	1028	34	9664
2. FRINGE BENEFITS	577	0	577	40	27	15	88	88	3	838
TOTAL SALARIES AND BENEFITS	7278	0	7278	553	356	247	915	1116	37	10502
3. BOOKS AND PERIODICALS	0	0	0	285	0	0	0	0	0	285
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	790	119	909
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	1208	0	1208	84	156	143	108	307	116	2122
7. INTERNAL COST ALLOCATIONS	-9	0	-9	0	0	0	-5	-97	0	-111
TOTAL	8477	0	8477	922	512	390	1018	2116	272	13707

COMPUTING COSTS: ACADEMIC 256
NON-ACADEMIC 256
TOTAL 512

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

TYPE OF FUND:	OPERATING
SOURCE OF REVENUE	
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	7967
(A) FORMULA	0
(B) PRIN. & INTEREST REPAYMENTS	2381
(C) OTHER	
TOTAL PROVINCIAL GRANTS	10348
(II) FEDERAL	46
(III) OTHER	0
2. FEES (A) TUITION	1930
(B) OTHER	99
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	263
TOTAL REVENUE	12686
TOTAL EXPENSES (FORWARDED FROM E1)	13707
EXCESS OF REVENUE OVER EXPENSES	-1021

PER UAR-1		NUMBER ELIGIBLE	RIU'S
UNDERGRADUATE	- FULL-TIME FTE	2350.0	3427.5
	- PART-TIME FTE	784.8	920.3
GRADUATE	- FULL-TIME FTE	86.0	265.5
	- PART-TIME FTE	24.0	95.5
TOTAL		3244.8	4708.8

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	5656	0	5656	0	0	0	0	0	0	5656
(II) OTHER INSTRUCTION AND RESEARCH	199	0	199	0	0	0	0	0	0	199
(III) OTHER SALARIES AND WAGES	838	0	838	515	217	189	705	579	65	3108
TOTAL SALARIES AND WAGES	6693	0	6693	515	217	189	705	579	65	8963
2. FRINGE BENEFITS	624	0	624	40	16	16	56	68	5	825
TOTAL SALARIES AND BENEFITS	7317	0	7317	555	233	205	761	647	70	9788
3. BOOKS AND PERIODICALS	0	0	0	330	0	0	0	0	0	330
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	379	109	488
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	874	0	874	0	131	138	127	332	140	1742
7. INTERNAL COST ALLOCATIONS	37	0	37	3	1	3	8	-52	0	0
TOTAL	8228	0	8228	888	365	346	896	1306	319	12348

COMPUTING COSTS: ACADEMIC 182
NON-ACADEMIC 183
TOTAL 365

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

TYPE OF FUND:	OPERATING
SOURCE OF REVENUE	
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	7057
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	2379
TOTAL PROVINCIAL GRANTS	9436
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	2110
(B) OTHER	147
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	338
5. OTHER	12031
TOTAL REVENUE	12348
TOTAL EXPENSES (FORWARDED FROM E1)	-317
EXCESS OF REVENUE OVER EXPENSES	

PER UAR-1		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	2219.0	3110.0
	- PART-TIME FTE	1038.6	1125.7
GRADUATE	- FULL-TIME FTE	46.0	133.3
	- PART-TIME FTE	26.7	67.1
TOTAL		3332.3	4436.1

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: ALGOMA (LAURENTIAN)

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	752	0	752	0	0	0	0	0	0	752
(II) OTHER INSTRUCTION AND RESEARCH	18	0	18	0	0	0	0	0	0	18
(III) OTHER SALARIES AND WAGES	0	0	0	121	0	27	149	63	0	360
TOTAL SALARIES AND WAGES	770	0	770	121	0	27	149	63	0	1130
2. FRINGE BENEFITS	60	0	60	9	0	2	12	5	0	88
TOTAL SALARIES AND BENEFITS	830	0	830	130	0	29	161	68	0	1218
3. BOOKS AND PERIODICALS	0	0	0	105	0	0	0	0	0	105
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	45	0	45
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	20	0	0	0	20
6. OTHER EXPENSES	47	0	47	17	24	35	60	37	0	220
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	877	0	877	252	24	84	221	150	0	1608

COMPUTING COSTS: ACADEMIC 24
NON-ACADEMIC 0
TOTAL 24

1 CT

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: ALGOMA (LAURENTIAN)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	905
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	109
TOTAL PROVINCIAL GRANTS	1014
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	374
(B) OTHER	0
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	11
TOTAL REVENUE	1399
TOTAL EXPENSES (FORWARDED FROM E1)	1608
EXCESS OF REVENUE OVER EXPENSES	-209

PER UNIT		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	290.0	290.0
	- PART-TIME FTE	1120.0	340.0
GRADUATE	- FULL-TIME FTE	0.0	0.0
	- PART-TIME FTE	0.0	0.0
TOTAL		1410.0	630.0

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	921	0	921	0	0	0	0	0	0	921
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	0	0	0	28	0	0	191	92	0	311
TOTAL SALARIES AND WAGES	921	0	921	28	0	0	191	92	0	1232
2. FRINGE BENEFITS	95	0	95	9	0	0	20	8	0	132
TOTAL SALARIES AND BENEFITS	1016	0	1016	37	0	0	211	100	0	1364
3. BOOKS AND PERIODICALS	0	0	0	42	0	0	0	0	0	42
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	64	0	64
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	38	0	0	0	38
6. OTHER EXPENSES	106	0	106	4	0	21	211	0	0	342
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1122	0	1122	83	0	59	422	164	0	1850

COMPUTING COSTS: ACADEMIC 0
NON-ACADEMIC 0
TOTAL 0

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	883
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	499
TOTAL PROVINCIAL GRANTS	1382
(II) FEDERAL	0
(III) OTHER	17
2. FEES (A) TUITION	382
(B) OTHER	0
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	71
TOTAL REVENUE	1852
TOTAL EXPENSES (FORWARDED FROM E1)	1850
EXCESS OF REVENUE OVER EXPENSES	2

PER UAR-1

		NUMBER	ELIGIBLE AIU'S
UNDERGRADUATE	- FULL-TIME FTE	2920.0	350.2
	- PART-TIME FTE	206.3	206.3
GRADUATE	- FULL-TIME FTE	0.0	0.0
	- PART-TIME FTE	0.0	0.0
TOTAL		3126.3	556.5

E1
4

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	209	0	209	0	0	0	0	0	0	209
(II) OTHER INSTRUCTION AND RESEARCH	8	0	8	0	0	0	0	0	0	8
(III) OTHER SALARIES AND WAGES	11	0	11	14	0	0	47	5	0	77
TOTAL SALARIES AND WAGES	228	0	228	14	0	0	47	5	0	294
2. FRINGE BENEFITS	32	0	32	2	0	0	1	0	0	39
TOTAL SALARIES AND BENEFITS	260	0	260	16	0	0	52	5	0	333
3. BOOKS AND PERIODICALS	0	0	0	13	0	0	0	0	0	13
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	0	0	0
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	42	0	42	6	0	0	26	56	11	141
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	302	0	302	35	0	0	78	61	11	487

COMPUTING COSTS: ACADEMIC 0
NON-ACADEMIC 0
TOTAL 0

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST [illegible]ENTIAN)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	255
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	117
TOTAL PROVINCIAL GRANTS	372
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	108
(B) OTHER	6
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	11
TOTAL REVENUE	496
TOTAL EXPENSES (FORWARDED FROM E1)	487
EXCESS OF REVENUE OVER EXPENSES	9

PER UAR-1

	NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE - FULL-TIME FTE	30.0	30.0
- PART-TIME FTE	138.0	138.0
GRADUATE - FULL-TIME FTE	0.0	0.0
- PART-TIME FTE	0.0	0.0
TOTAL	168.0	168.0

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	14515	2629	17144	0	0	0	0	0	0	17144
(II) OTHER INSTRUCTION AND RESEARCH	3797	160	3957	0	0	0	0	0	0	3957
(III) OTHER SALARIES AND WAGES	2543	817	3360	1943	1128	771	2364	3360	165	13091
TOTAL SALARIES AND WAGES	20855	3606	24461	1943	1128	771	2364	3360	165	34192
2. FRINGE BENEFITS	2168	726	2894	212	144	79	292	305	21	3947
TOTAL SALARIES AND BENEFITS	23023	4332	27355	2155	1272	850	2656	3665	186	38139
3. BOOKS AND PERIODICALS	0	0	0	1135	0	0	0	0	0	1135
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	2381	472	2853
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	202	0	0	0	202
6. OTHER EXPENSES	2051	572	2623	221	719	245	378	1359	518	6063
7. INTERNAL COST ALLOCATIONS	0	0	0	0	-348	-36	-30	-780	-5	-1199
TOTAL	25074	4904	29978	3511	1643	1261	3004	6625	1171	47193

COMPUTING COSTS: ACADEMIC 774
NON-ACADEMIC 869
TOTAL 1643

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	37388
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	472
TOTAL PROVINCIAL GRANTS	37860
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	7764
(B) OTHER	389
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	176
5. OTHER	1063
TOTAL REVENUE	46252
TOTAL EXPENSES (FORWARDED FROM B1)	47193
EXCESS OF REVENUE OVER EXPENSES	-941

PER UAR-1

		NUMBER ELIGIBLE	BIU'S
UNDERGRADUATE	- FULL-TIME FTE	8135.0	13421.0
	- PART-TIME FTE	1490.0	1700.9
GRADUATE	- FULL-TIME FTE	1144.0	5206.9
	- PART-TIME FTE	195.4	597.3
TOTAL		10964.4	20926.1

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	20085	2853	22938	0	0	0	0	0	0	22938
(II) OTHER INSTRUCTION AND RESEARCH	1575	85	1660	0	0	0	0	0	0	1660
(III) OTHER SALARIES AND WAGES	4825	1137	5962	2413	802	1296	2245	3177	291	16186
TOTAL SALARIES AND WAGES	26485	4075	30560	2413	802	1296	2245	3177	291	40784
2. FRINGE BENEFITS	2741	615	3356	280	100	100	265	352	23	4476
TOTAL SALARIES AND BENEFITS	29226	4690	33916	2693	902	1396	2510	3529	314	45260
3. BOOKS AND PERIODICALS	0	0	0	912	0	0	0	0	0	912
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	1955	529	2484
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	277	0	0	0	277
6. OTHER EXPENSES	2504	298	2802	264	908	349	716	2979	610	8628
7. INTERNAL COST ALLOCATIONS	0	-105	-105	0	0	0	0	-774	0	-879
TOTAL	31730	4883	36613	3869	1810	2022	3226	7689	1453	56682

COMPUTING COSTS: ACADEMIC 796
NON-ACADEMIC 1014
TOTAL 1810

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

TYPE OF FUND:	OPERATING
SOURCE OF REVENUE	
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	41314
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	3496
TOTAL PROVINCIAL GRANTS	44810
(II) FEDERAL	125
(III) OTHER	0
2. FEES (A) TUITION	8449
(B) OTHER	770
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	1355
TOTAL REVENUE	55509
TOTAL EXPENSES (FORWARDED FROM E1)	56682
EXCESS OF REVENUE OVER EXPENSES	-1173

PER UAR-1		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	9777.0	16173.5
	- PART-TIME FTE	2407.0	2854.0
GRADUATE	- FULL-TIME FTE	1050.0	3588.3
	- PART-TIME FTE	593.7	2086.7
TOTAL		13827.7	24702.5

09

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	17456	2946	20102	0	0	0	0	0	0	20102
(II) OTHER INSTRUCTION AND RESEARCH	2656	165	2821	0	0	0	0	0	0	2821
(III) OTHER SALARIES AND WAGES	3665	876	4541	2061	878	1107	1949	2820	208	13564
TOTAL SALARIES AND WAGES	23477	3987	27464	2061	878	1107	1949	2820	208	36487
2. FRINGE BENEFITS	1982	420	2402	130	68	55	183	366	38	3242
TOTAL SALARIES AND BENEFITS	25459	4407	29866	2191	946	1162	2132	3186	246	39729
3. BOOKS AND PERIODICALS	0	0	0	933	0	0	0	0	0	933
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	1592	489	2081
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	1978	436	2416	130	946	412	343	818	695	5760
7. INTERNAL COST ALLOCATIONS	0	0	0	0	-106	0	-148	0	0	-254
TOTAL	27437	4845	32282	3254	1786	1574	2327	5596	1430	48249

COMPUTING COSTS: ACADEMIC 1098
NON-ACADEMIC 688
TOTAL 1786

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	37647
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	1090
TOTAL PROVINCIAL GRANTS	38737
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	6660
(B) OTHER	331
3. LONG TERM DEBT (A) PROVINCIAL	C
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	464
5. OTHER	1021
TOTAL REVENUE	47213
TOTAL EXPENSES (FORWARDED FROM E1)	48249
EXCESS OF REVENUE OVER EXPENSES	-1036

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	9020.0	15638.5
	- PART-TIME FTE	1150.0	1413.5
GRADUATE	- FULL-TIME FTE	1060.0	4057.4
	- PART-TIME FTE	132.0	561.0
TOTAL		11362.0	21670.4

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	48763	10664	59427	0	0	0	0	0	0	59427
(II) OTHER INSTRUCTION AND RESEARCH	8427	514	8941	0	0	0	0	0	0	8941
(III) OTHER SALARIES AND WAGES	12996	4934	17930	7785	2944	1502	7160	10025	1293	48639
TOTAL SALARIES AND WAGES	70186	16112	86298	7785	2944	1502	7160	10025	1293	117007
2. FRINGE BENEFITS	6503	1884	8387	633	259	127	648	924	76	11054
TOTAL SALARIES AND BENEFITS	76689	17996	94685	8418	3203	1629	7808	10949	1369	128061
3. BOOKS AND PERIODICALS	0	0	0	2204	0	0	0	0	0	2204
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	4603	1564	6167
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1373	0	0	0	1373
6. OTHER EXPENSES	5873	2383	8256	1163	5856	263	1585	4861	7537	29521
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-490	490	0
TOTAL	82562	20379	102941	11785	9059	3265	9393	19923	10960	167326

COMPUTING COSTS: ACADEMIC 7249
NON-ACADEMIC 1810
TOTAL 9059

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

SCURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	126272
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	1758
TOTAL PROVINCIAL GRANTS	128030
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	20791
(B) OTHER	923
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	571
5. OTHER	11628
TOTAL REVENUE	161943
TOTAL EXPENSES (FORWARDED FROM E1)	167326
EXCESS OF REVENUE OVER EXPENSES	-5383

PER UAR-1

		NUMBER ELIGIBLE	BIU'S
UNDERGRADUATE	- FULL-TIME FTE	27158.0	46404.0
	- PART-TIME FTE	4528.6	6026.4
GRADUATE	- FULL-TIME FTE	4191.0	16235.4
	- PART-TIME FTE	600.3	2305.2
TOTAL		36477.9	70970.9

Figures for Scarborough Campus

are included in the

University of Toronto submission.

Figures for Erindale Campus

are included in the

University of Toronto submission.

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	3835	0	3835	0	0	0	0	0	0	3835
(II) OTHER INSTRUCTION AND RESEARCH	30	0	30	0	0	0	0	0	0	30
(III) OTHER SALARIES AND WAGES	571	0	571	393	18	307	574	700	39	2602
TOTAL SALARIES AND WAGES	4436	0	4436	393	18	307	574	700	39	6467
2. FRINGE BENEFITS	431	0	431	40	1	31	59	75	4	641
TOTAL SALARIES AND BENEFITS	4867	0	4867	433	19	338	633	775	43	7108
3. BOOKS AND PERIODICALS	0	0	0	320	0	0	0	0	0	320
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	195	100	295
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	115	0	0	0	115
6. OTHER EXPENSES	538	0	538	37	112	44	140	130	265	1266
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	5405	0	5405	790	131	497	773	1100	408	9104

COMPUTING COSTS: ACADEMIC 74
NON-ACADEMIC 57
TOTAL 131

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	5106
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	1880
TOTAL PROVINCIAL GRANTS	6986
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	1541
(B) OTHER	90
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	279
5. OTHER	24
TOTAL REVENUE	8920
TOTAL EXPENSES (FORWARDED FROM B1)	9104
EXCESS OF REVENUE OVER EXPENSES	-184

PER UAR-1

		NUMBER ELIGIBLE	BIU'S
UNDERGRADUATE	- FULL-TIME FTE	2080.0	2558.0
	- PART-TIME FTE	485.0	618.7
GRADUATE	- FULL-TIME FTE	20.0	67.0
	- PART-TIME FTE	0.0	0.0
TOTAL		2585.0	3243.7

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	19905	0	19905	0	0	0	0	0	0	19905
(II) OTHER INSTRUCTION AND RESEARCH	2468	0	2468	0	0	0	0	0	0	2468
(III) OTHER SALARIES AND WAGES	4848	0	4848	1958	1706	1640	2644	4204	109	17109
TOTAL SALARIES AND WAGES	27221	0	27221	1958	1706	1640	2644	4204	109	39482
2. FRINGE BENEFITS	2211	0	2211	166	154	136	264	461	11	3403
TOTAL SALARIES AND BENEFITS	29432	0	29432	2124	1860	1776	2908	4665	120	42885
3. BOOKS AND PERIODICALS	0	0	0	1100	0	0	0	0	0	1100
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	1492	553	2045
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	290	0	0	0	290
6. OTHER EXPENSES	2256	0	2256	140	1309	393	347	406	599	5450
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	31688	0	31688	3364	3169	2459	3255	6563	1272	51770

COMPUTING COSTS: ACADEMIC 2598
NON-ACADEMIC 571
TOTAL 3169

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	39872
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	554
TOTAL PROVINCIAL GRANTS	40426
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	8422
(B) OTHER	50
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	1610
TOTAL REVENUE	50508
TOTAL EXPENSES (FORWARDED FROM E1)	51770
EXCESS OF REVENUE OVER EXPENSES	-1262

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	10661.5	16484.1
	- PART-TIME FTE	734.8	941.9
GRADUATE	- FULL-TIME FTE	1086.0	4615.7
	- PART-TIME FTE	157.3	606.8
TOTAL		12639.6	22648.5

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	24628	4849	29477	0	0	0	0	0	0	29477
(II) OTHER INSTRUCTION AND RESEARCH	2163	102	2265	0	0	0	0	0	0	2265
(III) OTHER SALARIES AND WAGES	5792	1308	7100	3271	1890	1105	2447	4300	359	20472
TOTAL SALARIES AND WAGES	32583	6259	38842	3271	1890	1105	2447	4300	359	52214
2. FRINGE BENEFITS	3768	724	4492	378	218	90	283	498	41	6000
TOTAL SALARIES AND BENEFITS	36351	6983	43334	3649	2108	1195	2730	4798	400	58214
3. BOOKS AND PERIODICALS	0	0	0	1418	0	0	0	0	0	1418
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	1806	860	2666
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	500	0	0	0	500
6. OTHER EXPENSES	4881	399	5280	308	1381	360	1011	692	813	9845
7. INTERNAL COST ALLOCATIONS	0	0	0	0	-150	0	-143	-518	0	-811
TOTAL	41232	7382	48614	5375	3339	2055	3598	6778	2073	71832

COMPUTING COSTS: ACADEMIC 2052
NON-ACADEMIC 1287
TOTAL 3339

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	54272
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	860
TOTAL PROVINCIAL GRANTS	55132
(II) FEDERAL	35
(III) OTHER	180
2. FEES (A) TUITION	11045
(B) OTHER	989
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	98
5. OTHER	1375
TOTAL REVENUE	68854
TOTAL EXPENSES (FORWARDED FROM E1)	71832
EXCESS OF REVENUE OVER EXPENSES	-2978

PER UAR-1

		NUMBER	ELIGIBLE AIU'S
UNDERGRADUATE	- FULL-TIME FTE	15906.0	24964.0
	- PART-TIME FTE	2283.1	2712.7
GRADUATE	- FULL-TIME FTE	1522.0	5754.4
	- PART-TIME FTE	113.6	437.0
TOTAL		19824.7	33868.1

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WILFRID LAURIER

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	5333	0	5333	0	0	0	0	0	0	5333
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	674	0	674	492	66	373	666	686	76	3033
TOTAL SALARIES AND WAGES	6007	0	6007	492	66	373	666	686	76	8366
2. FRINGE BENEFITS	508	0	508	48	6	37	62	78	8	747
TOTAL SALARIES AND BENEFITS	6515	0	6515	540	72	410	728	764	84	9113
3. BOOKS AND PERIODICALS	0	0	0	460	0	0	0	0	0	460
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	187	133	320
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	185	0	0	0	185
6. OTHER EXPENSES	711	0	711	80	235	88	284	445	201	2044
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	7226	0	7226	1080	307	683	1012	1396	418	12122

COMPUTING COSTS:

ACADEMIC	214
NON-ACADEMIC	93
TOTAL	307

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WILFRID LAURIER

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	9302
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	133
TOTAL PROVINCIAL GRANTS	9435
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	2879
(B) OTHER	94
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	39
TOTAL REVENUE	12447
TOTAL EXPENSES (FORWARDED FROM B1)	12122
EXCESS OF REVENUE OVER EXPENSES	325

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	2440.0	3141.5
	- PART-TIME FTE	1760.0	2001.0
GRADUATE	- FULL-TIME FTE	175.0	460.0
	- PART-TIME FTE	18.0	61.0
TOTAL		4393.0	5663.5

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	12304	0	12304	0	0	0	0	0	0	12304
(II) OTHER INSTRUCTION AND RESEARCH	946	0	946	0	0	0	0	0	0	946
(III) OTHER SALARIES AND WAGES	2032	0	2032	1430	343	327	1201	3121	35	8489
TOTAL SALARIES AND WAGES	15282	0	15282	1430	343	327	1201	3121	35	21739
2. FRINGE BENEFITS	1387	0	1387	141	37	74	172	410	9	2230
TOTAL SALARIES AND BENEFITS	16669	0	16669	1571	380	401	1373	3531	44	23969
3. BOOKS AND PERIODICALS	0	0	0	700	0	0	0	0	0	700
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	1350	300	1650
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	290	0	0	0	290
6. OTHER EXPENSES	1230	0	1230	67	408	213	283	682	300	3183
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-771	0	-771
TOTAL	17899	0	17899	2338	789	904	1656	4792	644	29021

COMPUTING COSTS: ACADEMIC 529
NON-ACADEMIC 259
TOTAL 788

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	22301
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	1020
TOTAL PROVINCIAL GRANTS	23321
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	5359
(B) OTHER	262
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	79
5. OTHER	0
TOTAL REVENUE	29021
TOTAL EXPENSES (FORWARDED FROM E1)	29021
EXCESS OF REVENUE OVER EXPENSES	0

PER UAR-1

		NUMBER ELIGIBLE	BIU'S
UNDERGRADUATE	- FULL-TIME FTE	5728.0	8354.0
	- PART-TIME FTE	2391.0	3085.5
GRADUATE	- FULL-TIME FTE	406.0	1520.8
	- PART-TIME FTE	116.0	331.6
TOTAL		8641.0	13291.9

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	23445	0	23445	0	0	0	0	0	0	23445
(II) OTHER INSTRUCTION AND RESEARCH	2042	0	2042	0	0	0	0	0	0	2042
(III) OTHER SALARIES AND WAGES	6292	0	6292	2447	498	1262	2431	3446	459	16835
TOTAL SALARIES AND WAGES	31779	0	31779	2447	498	1262	2431	3446	459	42322
2. FRINGE BENEFITS	2773	0	2773	228	44	117	237	241	49	3689
TOTAL SALARIES AND BENEFITS	34552	0	34552	2675	542	1379	2668	3687	508	46011
3. BOOKS AND PERIODICALS	0	0	0	1135	0	0	0	0	0	1135
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	2890	600	3490
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	481	0	0	0	481
6. OTHER EXPENSES	2467	0	2467	381	1506	663	323	1505	712	7557
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-1571	0	-1571
TOTAL	37019	0	37019	4191	2048	2523	2991	6511	1820	57103

COMPUTING COSTS: ACADEMIC 1278
NON-ACADEMIC 770
TOTAL 2048

77

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	41964
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	1991
TOTAL PROVINCIAL GRANTS	43955
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	11233
(B) OTHER	0
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	1915
TOTAL REVENUE	57103
TOTAL EXPENSES (FORWARDED FROM B1)	57103
EXCESS OF REVENUE OVER EXPENSES	0

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	10533.0	13867.0
	- PART-TIME FTE	4433.0	5365.1
GRADUATE	- FULL-TIME FTE	1207.0	4058.0
	- PART-TIME FTE	347.0	1149.7
TOTAL		16520.0	24439.8